

**IN THE UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF PENNSYLVANIA**

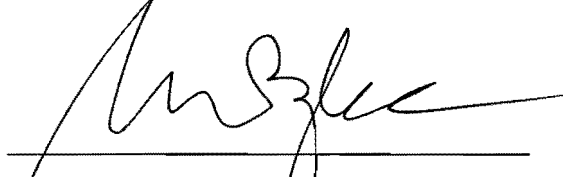
UNITED STATES OF AMERICA,	:	CIVIL ACTION
	:	
Plaintiff,	:	
	:	
v.	:	
	:	
DAVID A. TYLER and LOUIS J. RUCH,	:	No. 10-1239
	:	
Defendants.	:	

**ORDER RE: DEFENDANTS' MOTION FOR SUMMARY JUDGMENT AND THE
GOVERNMENT'S CROSS-MOTION FOR SUMMARY JUDGMENT**

AND NOW, on this 13th day of March, 2012, upon careful consideration of the Motion for Summary Judgment (ECF No. 24) filed by Defendants David A. Tyler and Louis J. Ruch, the Cross-Motion for Summary Judgment (ECF No. 25) filed by Plaintiff United States of America (the "Government"), and the parties' briefing, and for the reasons in the accompanying Memorandum of Law, it is hereby ORDERED as follows:

1. Defendants' Motion for Summary Judgment is DENIED.
2. The Government's Cross-Motion for Summary Judgment is GRANTED.
4. Final judgment is entered in favor of the United States and against Defendants.
5. If pursuant to this final judgment the Government requests any additional relief, such request should be made promptly.
6. The Clerk of Court shall close Civil Action No. 10-1239.

BY THE COURT:



Michael M. Baylson, U.S.D.J.